

Author: Haynes Analyst: Anne Mazur Bill Number: AB 2545
 Related Bills: None Telephone 845-5404 Introduced Date: February 23, 2006
 Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Legislative Intent To Enact Legislation That Would Require BOE To Interpret State Tax Laws And Any Regulations Promulgated Pursuant To Those Laws In Favor Of The Taxpayer

- ____ ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.
- ____ TECHNICAL BILL – No program or fiscal changes to existing program.
- ____ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ____ TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ____ MINOR AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ____ MINOR AMENDMENT – No change in approved position of _____.
See Comments below
- X OTHER – See comments below.

COMMENTS:

This bill declares the Legislature's intent to enact legislation that would require the Board of Equalization to interpret state tax laws and any underlying regulations in favor of the taxpayer.

This bill is a spot bill consisting only of legislative intent language. Therefore, this bill does not impact the department's programs and operations or state income tax revenue.

Board Position:

____ S	____ NA	____ NP
____ SA	____ O	<u>X</u> NAR
____ N	____ OUA	____ PENDING

Franchise Tax Board Staff

Date

Anne Mazur

3/9/06